

VESTED. ANY DISCLAIMER AS A SEPARATE INTEREST OF AN INTEREST WHICH OTHERWISE WOULD DEVOLVE BY RIGHT OF SURVIVORSHIP MADE BY A JOINT TENANT OR TENANT BY THE ENTIRETIES SHALL BE FILED NOT LATER THAN NINE MONTHS AFTER THE DEATH OF THE DECEASED JOINT TENANT OR DECEASED TENANT BY THE ENTIRETIES WHICH DETERMINES THE DISCLAIMANT'S RIGHT TO POSSESS OR ENJOY THAT SEPARATE INTEREST. THE DISCLAIMER SHALL BE FILED WITH THE REGISTER OF THE COUNTY IN WHICH PROCEEDINGS HAVE BEEN COMMENCED FOR THE ADMINISTRATION OF THE ESTATE OF THE DECEASED OWNER OR DECEASED DONEE OF THE POWER OR, IF THEY HAVE NOT BEEN COMMENCED, IN WHICH THEY COULD BE COMMENCED. A COPY OF THE DISCLAIMER SHALL BE DELIVERED IN PERSON OR MAILED BY REGISTERED OR CERTIFIED MAIL TO ANY PERSONAL REPRESENTATIVE OR OTHER FIDUCIARY OF THE DECEASED OWNER OR DECEASED DONEE OF THE POWER AND TO THE TRUSTEE OR OTHER PERSON WHO HAS LEGAL TITLE TO THE PROPERTY OR INTEREST DISCLAIMED.

(B) IF THE PROPERTY OR INTEREST HAS DEVOLVED TO THE DISCLAIMANT UNDER A NONTESTAMENTARY INSTRUMENT OR CONTRACT, THE DISCLAIMER SHALL BE DELIVERED OR FILED, IF OF A PRESENT INTEREST, OR AN ENTIRE INTEREST IN A JOINT TENANCY OR TENANCY BY THE ENTIRETIES, NOT LATER THAN NINE MONTHS AFTER THE EFFECTIVE DATE OF THE NONTESTAMENTARY INSTRUMENT OR CONTRACT AND, IF OF A FUTURE INTEREST, NOT LATER THAN NINE MONTHS AFTER THE EVENT DETERMINING THAT THE TAKER OF THE PROPERTY OR INTEREST IS FINALLY ASCERTAINED AND THAT HIS RIGHT TO POSSESS OR ENJOY HIS INTEREST IS INDEFEASIBLY VESTED. THE EFFECTIVE DATE OF A REVOCABLE INSTRUMENT OR CONTRACT IS THE DATE ON WHICH THE MAKER NO LONGER HAS POWER TO REVOKE IT OR TO TRANSFER TO HIMSELF OR ANOTHER THE ENTIRE LEGAL AND EQUITABLE OWNERSHIP OF THE INTEREST. ANY DISCLAIMER AS A SEPARATE INTEREST OF AN INTEREST WHICH OTHERWISE WOULD DEVOLVE BY RIGHT OF SURVIVORSHIP MADE BY A JOINT TENANT OR TENANT BY THE ENTIRETIES SHALL BE DELIVERED OR FILED NOT LATER THAN NINE MONTHS AFTER THE DEATH OF THE DECEASED JOINT TENANT OR DECEASED TENANT BY THE ENTIRETIES WHICH DETERMINES THE DISCLAIMANT'S RIGHT TO POSSESS OR ENJOY THE SEPARATE INTEREST. THE DISCLAIMER OR A COPY OF IT SHALL BE DELIVERED IN PERSON OR MAILED BY REGISTERED OR CERTIFIED MAIL TO THE TRUSTEE OR OTHER PERSON WHO HAS LEGAL TITLE TO THE PROPERTY OR INTEREST DISCLAIMED, OR TO THE TRANSFEROR OF THE PROPERTY OR INTEREST DISCLAIMED OR HIS LEGAL REPRESENTATIVE.

(C) IF REAL PROPERTY OR AN INTEREST IN REAL PROPERTY IS DISCLAIMED, A COPY OF THE DISCLAIMER ~~MAY~~ SHALL BE RECORDED AMONG THE LAND RECORDS OF THE COUNTY IN WHICH THE REAL PROPERTY IS LOCATED.

Comments to § 9-202

The time limits specified by this section are more restrictive for a person under age 21 and are more lenient for a person having a future interest than those provided for federal gift tax purposes in Section 2518 of the Internal Revenue Code of 1954; and some disclaimers which would be timely under the provisions of this section may not